

# Community Colleges

Analyst: Borden

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2002 Total App</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Approp</b>	<b>FY 2004 Request</b>	<b>FY 2004 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	19,964,000	19,861,000	18,821,600	19,877,600	19,646,400
Dedicated	0	0	0	300,000	300,000
<b>Total:</b>	<b>19,964,000</b>	<b>19,861,000</b>	<b>18,821,600</b>	<b>20,177,600</b>	<b>19,946,400</b>
Percent Change:		(0.5%)	(5.2%)	7.2%	6.0%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	0	15,001,900	0	0	0
Operating Expenditures	0	3,211,400	0	0	0
Capital Outlay	0	1,647,700	0	0	0
Trustee/Benefit	19,964,000	0	18,821,600	20,177,600	19,946,400
<b>Total:</b>	<b>19,964,000</b>	<b>19,861,000</b>	<b>18,821,600</b>	<b>20,177,600</b>	<b>19,946,400</b>
Full-Time Positions (FTP)	0.00	264.00	0.00	0.00	0.00

## Division Description

Idaho's two community colleges provide quality two-year academic transfer programs; assure adequate functional knowledge for those entering para-professional levels of the labor market; provide skills, attitudes and knowledge to those seeking professional licensure; and provide a continuing program of adult education and community service.

North Idaho College, situated in a community college area comprised of Benewah, Bonner, Boundary, Kootenai, and Shoshone counties, has one county (Kootenai) within its tax base.

The College of Southern Idaho, situated in a community college area comprised of Blaine, Camas, Cassia, Gooding, Jerome, Lincoln, Minidoka, Twin Falls and portions of Elmore and Owyhee counties, has two counties (Jerome and Twin Falls) within its tax base.

The Community College budget appropriated by the Legislature includes only the state support from the General Fund and does not reflect local property tax revenues, student tuition & fees, county tuition, liquor funding or other miscellaneous revenues.

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## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2003 Original Appropriation</b>	<b>0.00</b>	<b>18,821,600</b>	<b>18,821,600</b>	<b>0.00</b>	<b>18,821,600</b>	<b>18,821,600</b>
Expenditure Adjustments	0.00	0	0	0.00	0	0
<b>FY 2003 Estimated Expenditures</b>	<b>0.00</b>	<b>18,821,600</b>	<b>18,821,600</b>	<b>0.00</b>	<b>18,821,600</b>	<b>18,821,600</b>
Base Adjustments	0.00	0	300,000	0.00	0	300,000
<b>FY 2004 Base</b>	<b>0.00</b>	<b>18,821,600</b>	<b>19,121,600</b>	<b>0.00</b>	<b>18,821,600</b>	<b>19,121,600</b>
Personnel Cost Rollups	0.00	194,200	197,200	0.00	227,700	231,400
Inflationary Adjustments	0.00	93,100	94,900	0.00	0	0
Nonstandard Adjustments	0.00	627,700	628,900	0.00	592,800	593,400
Change in Employee Compensation	0.00	132,900	135,000	0.00	0	0
Fund Shifts	0.00	8,100	0	0.00	4,300	0
<b>FY 2004 Program Maintenance</b>	<b>0.00</b>	<b>19,877,600</b>	<b>20,177,600</b>	<b>0.00</b>	<b>19,646,400</b>	<b>19,946,400</b>
Lump-Sum or Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2004 Total</b>	<b>0.00</b>	<b>19,877,600</b>	<b>20,177,600</b>	<b>0.00</b>	<b>19,646,400</b>	<b>19,946,400</b>
Change from Original Appropriation	0.00	1,056,000	1,356,000	0.00	824,800	1,124,800
% Change from Original Appropriation		5.6%	7.2%		4.4%	6.0%

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Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2003 Original Appropriation</b>	0.00	18,821,600	0	0	18,821,600

## Expenditure Adjustments

Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2003 Estimated Expenditures</b>					
Agency Request	0.00	18,821,600	0	0	18,821,600
Governor's Recommendation	0.00	18,821,600	0	0	18,821,600

## Base Adjustments

Revenues generated by the controlled sale of liquor plus the related excise taxes, licenses, permits and fees pay all operating costs of the State Liquor Dispensary. Excess revenue is distributed according to statutory formula for a variety of uses. Of those liquor profits, Idaho Code directs that \$300,000 be distributed to the community colleges. That sum is divided equally between North Idaho College and the College of Southern Idaho. This money has been treated as non-cognizable funds in the past. Beginning with FY 2004, these funds will be included in the annual community college appropriation.

Agency Request	0.00	0	300,000	0	300,000
Governor's Recommendation	0.00	0	300,000	0	300,000

<b>FY 2004 Base</b>					
Agency Request	0.00	18,821,600	300,000	0	19,121,600
Governor's Recommendation	0.00	18,821,600	300,000	0	19,121,600

## Personnel Cost Rollups

Includes the employer portion of estimated changes in employee benefit costs.

Agency Request	0.00	194,200	3,000	0	197,200
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*The Governor also recommends additional funding to be applied to the employee paid portion of health and dental insurance cost increases, in order to prevent employees from experiencing a reduction in take-home pay.*

Governor's Recommendation	0.00	227,700	3,700	0	231,400
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## Inflationary Adjustments

General 2.4% inflationary increase for operating expenses and certain capital outlay items, primarily library acquisitions, per SBOE guidelines.

Agency Request	0.00	93,100	1,800	0	94,900
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*The Governor recommends no increase for general inflation.*

Governor's Recommendation	0.00	0	0	0	0
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Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Nonstandard Adjustments</b>					
<p>ENROLLMENT WORKLOAD ADJUSTMENT Based on a State Board of Education formula, NIC requests \$375,300 and CSI requests \$197,000 in Enrollment Workload Adjustment funding. The formula uses a 3-year moving average of academic-credit-only enrollments to quantify the additional personnel, operating and capital funds needed to serve growing student populations. The total request for FY04 Enrollment Workload Adjustment funding is \$572,300.</p> <p>The Community Colleges calculated their inflationary increase request for library books and periodicals at 0.6% of the amount spent for book acquisitions and 7.6% of that spent for periodicals last year. Those amounts are then pro-rated among the various funding sources received by the colleges. NIC requests \$2,200 and CSI requests \$1,100 in General Fund money for inflation-adjusted FY 2004 library acquisitions.</p> <p>The Community Colleges are also requesting additional funding for increased utility costs. With average increases of 6.6% for electricity, 24.1% for natural gas and 11.1% for other utility (water, solid waste) costs in FY04, the appropriated fund's proportion of the total \$97,300 increase is calculated to be \$32,400.</p> <p>Another \$20,900 is requested to cover increased risk management insurance costs.</p>					
Agency Request	0.00	627,700	1,200	0	628,900
<i>The governor does not recommend any additional funding for utility increases.</i>					
Governor's Recommendation	0.00	592,800	600	0	593,400
<b>Change in Employee Compensation</b>					
Reflects the cost of a 1% salary increase for permanent and group positions.					
Agency Request	0.00	132,900	2,100	0	135,000
<i>The Governor does not recommend new funding for state employee pay increases. Compensation increases may be funded with agency salary savings wherever possible.</i>					
Governor's Recommendation	0.00	0	0	0	0
<b>Fund Shifts</b>					
The Community Colleges each receive \$150,000 per year in dedicated funds generated by the sale of liquor in Idaho. Since that amount is a flat, statutory distribution, the MCO increases attributable to those funds have historically been shifted onto the General Fund.					
Agency Request	0.00	8,100	(8,100)	0	0
Governor's Recommendation	0.00	4,300	(4,300)	0	0
<b>FY 2004 Program Maintenance</b>					
Agency Request	0.00	19,877,600	300,000	0	20,177,600
Governor's Recommendation	0.00	19,646,400	300,000	0	19,946,400
<b>Lump-Sum or Other Adjustments</b>					
Higher education budgets in Idaho have historically been appropriated in a lump sum. This type of appropriation allows for the transfer of funds between personnel costs, operating expenses, capital outlay and trustee/benefit payments at the agency's discretion.					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
<b>FY 2004 Total</b>					
Agency Request	0.00	19,877,600	300,000	0	20,177,600
Governor's Recommendation	0.00	19,646,400	300,000	0	19,946,400

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Agency Request					
Change from Original App	0.00	1,056,000	300,000	0	1,356,000
% Change from Original App		5.6%			7.2%
Governor's Recommendation					
Change from Original App	0.00	824,800	300,000	0	1,124,800
% Change from Original App		4.4%			6.0%

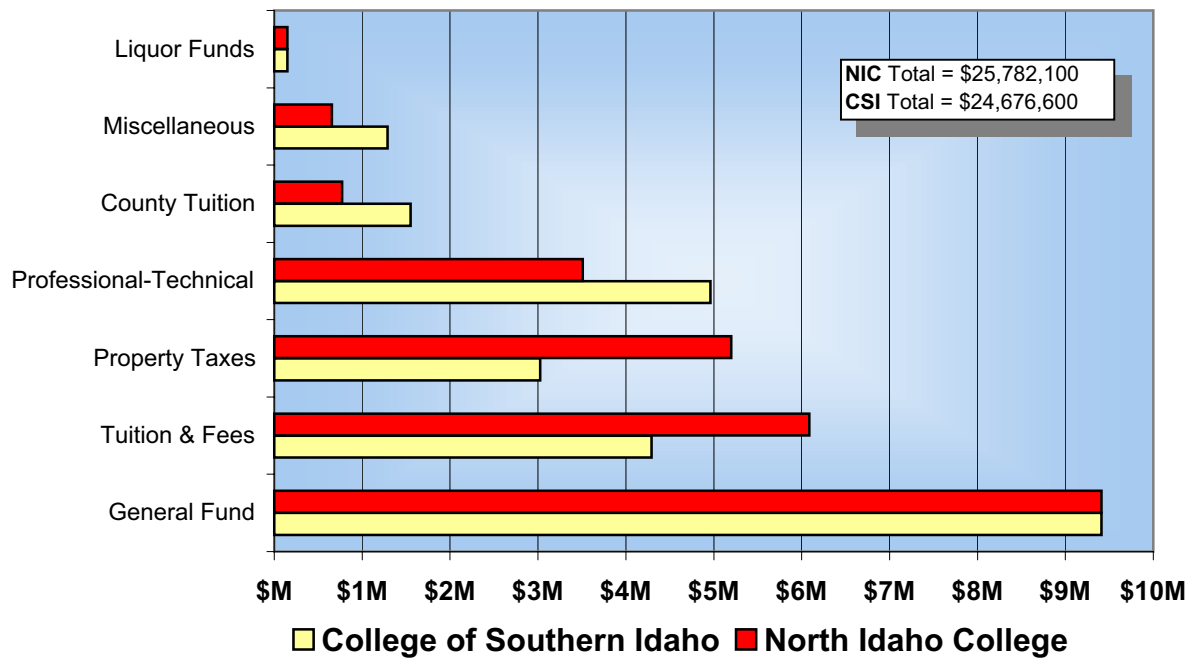
# Community Colleges Issues & Information

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## Student & Financial Information

Selected Measures	FY 2002 Act	FY 2003 Est	# Diff.	% Diff
<b>1. Fall FTE Enrollment</b>				
<b>College of Southern Idaho</b>				
Academic	2,834	2,947	113	4.0%
Professional-Technical	<u>659</u>	<u>685</u>	<u>26</u>	3.9%
Total	3,493	3,632	139	4.0%
<b>North Idaho College</b>				
Academic	2,757	2,894	137	5.0%
Professional-Technical	<u>524</u>	<u>550</u>	<u>26</u>	5.0%
Total	3,281	3,444	163	5.0%
<b>2. Student Tuition &amp; Fees Per Semester</b>				
<b>College of Southern Idaho</b>				
In-district	\$705	\$775	\$70	9.9%
Out-of-district	plus \$500	plus \$500	\$0	0.0%
Out-of-state	plus \$1,250	plus \$1,375	\$50	4.2%
<b>North Idaho College</b>				
In-district	\$702	\$772	\$70	10.0%
Out-of-district	plus \$500	plus \$500	\$0	0.0%
Out-of-state	plus \$1,190	plus \$1,360	\$110	7.0%
<b>3. General Education Academic Operating Budgets</b>				
<b>College of Southern Idaho</b>				
State General Fund	\$9,930,500	\$9,410,800	(\$519,700)	(5.2%)
Liquor Funds	150,000	150,000	0	0.0%
Inventory Phaseout Tax	514,100	500,000	(14,100)	(2.7%)
Property Tax	2,949,300	3,025,100	75,800	2.6%
Tuition and Fees	4,125,400	4,290,400	165,000	4.0%
County Tuition	1,595,000	1,550,000	(45,000)	(2.8%)
Miscellaneous	<u>1,292,400</u>	<u>788,200</u>	<u>(504,200)</u>	<u>(39.0%)</u>
Total	\$20,556,700	\$19,714,500	(\$842,200)	(4.1%)
<b>North Idaho College</b>				
State General Fund	\$9,930,500	\$9,410,800	(\$519,700)	(5.2%)
Liquor Funds	150,000	150,000	0	0.0%
Property Tax	4,879,400	5,198,200	318,800	6.5%
Tuition and Fees	5,275,800	6,085,600	809,800	15.3%
County Tuition	673,000	773,000	100,000	14.9%
Miscellaneous	<u>641,500</u>	<u>655,700</u>	<u>14,200</u>	<u>2.2%</u>
Total	\$21,550,200	\$22,273,300	\$723,100	3.4%
<b>Operating Budgets Grand Total</b>	<b>\$42,106,900</b>	<b>\$41,987,800</b>	<b>(\$119,100)</b>	<b>(0.3%)</b>
<b>4. FY 2002 Actual Property Tax Assessments</b>				
	<b>CSI</b>		<b>NIC</b>	
Community College District Property Valuations	\$	3,203,468,703	\$	6,001,654,773
Taxes @ <b>Legal Max</b> Levy (.0017)	\$	5,445,900	\$	10,202,800
Taxes @ <b>Actual</b> Levy (CSI @ .0008979, NIC @ .000767)	\$	2,876,544	\$	4,602,992
<b>Actual levies as a percent of legal maximum levy.</b>		<b>53%</b>		<b>45%</b>

## FY 2003 ESTIMATED REVENUE



## LEVY RATES & DISTRICT VALUATIONS

